

## Notice of Denial of Homeowner's Principal Residence Exemption

Issued under authority of Public Act 267 of 1994.

With this notice, you are notified that the *Principal Residence Exemption* you filed on the property identified below has been denied. If you have questions about the denial, you may contact your local government or follow the appeal procedures specified below.

Property Information Type or print legibly. Use a separate form for each property number.		
▶ 1. Property Tax Identification Number		▶ 2. Zip Code
▶ 3. Street Address of Property	4. Name of Township or City <input type="checkbox"/> Township <input type="checkbox"/> City	5. County
▶ 6. Name of Owner (First, Middle, Last)		▶ 7. Owner's Social Security Number
▶ 8. Name of Co-Owner (First, Middle, Last)		▶ 9. Co-Owner's Social Security Number
10. Mailing address if different than property address (street or RR#, city, state, Zip Code)		
▶ 11. Your exemption was denied/adjusted for the following reason: <input type="checkbox"/> a. The owner is not a Michigan resident. <input type="checkbox"/> b. The property claimed is not the owner's principal residence. <input type="checkbox"/> c. The person claiming the exemption is not the owner. <input type="checkbox"/> d. Other: _____		
▶ 12. Claim Denied for Calendar Year(s): (see instructions)		▶ 13. Percentage Adjusted to: _____ %

Certification		
▶ 14. Signature of Local Assessor or Board of Review <input type="checkbox"/> Assessor <input type="checkbox"/> Board of Review		Date
15. Address and Phone Number of Local Government		

Homeowner's Right to Appeal
If you disagree with this denial, you may request an appeal. Explain your reasons in writing within 35 days of the date of this notice. Attach a copy of this notice and send to:  <b>Residential Small Claims Division</b> <b>Michigan Tax Tribunal</b> <b>P.O. Box 30232</b> <b>Lansing, MI 48909</b>

# Instructions for Form 2742, Notice of Denial of Homeowner's Principal Residence Exemption Local (City/Township)

## General Instructions

This form is for local assessors and local boards of review to use when notifying a homeowner that his or her principal residence is denied. It will also be used to notify the Department of Treasury of the denial. Complete all information carefully and accurately to avoid processing errors.

Mail a copy to Treasury with a copy of Form 2753, *Batch Cover for Principal Residence Exemption*. Label them as denials.

Mail the original to the homeowner. Their appeal rights are printed on the bottom of the form. Make a copy for your records.

## Line-by-Line Instructions

**IMPORTANT: Complete a separate form for each property being denied.**

**Line 1:** You must complete this line. Do not enter more than one property identification (PIN) on each form. The PIN should be identical to the number used on the original affidavit.

**Lines 2-5:** Enter the complete address of the property you are claiming. Enter name and check the appropriate box for the city or township in which the principal residence is located.

**Lines 6-9:** Enter the name and social security number(s) of the legal owner(s) that occupy the property.

**Line 10:** Enter the mailing address if it is different from the address on line 3.

**Line 11:** Check the box indicating the reason the principal residence exemption was denied. If none apply, check "other" and enter a more detailed explanation of your reasons for denial. Be specific and as complete as possible. The information you provide in this section may be used in the appeals process.

**Line 12:** Enter all years that are being denied. **(You have the authority to deny the current year and the three preceding years.)**

**Line 13:** Enter the percentage of which the principal residence exemption has been adjusted to.

**Line 14: Signature.** This form must be signed by either the local assessor or the secretary of the board of review. Indicate who is denying exemption.

**Line 15: Date.** The homeowner has only 35 days to appeal an exemption denial. The date you enter here is the starting date for the homeowner's appeal time. **Mail all forms the day they are signed.**

**Line 16:** Enter the address and telephone number of the proper contact person at the local government.

## **Additional Forms or Questions?**

This form is available on our Treasury Web site at:

**[www.michigan.gov/treasury](http://www.michigan.gov/treasury)**.

If you have questions call 1-800-827-4000.